

FUND NUMBER	101 GENERAL FUND
DEPARTMENT NUMBER	19 FINANCIAL SERVICES
DIVISION NUMBER	10 ACCOUNTING

MISSION

Account, analyze, and report accurate financial data internally and externally on a timely basis.

GOALS

- To improve the efficiency within the Division by researching and implementing current software applications so that data can be more readily available for our accounting and financial system.
- To continue to improve the accuracy and timeliness of financial information provided to Federal, State and Local government officials as well as to the general public.

OBJECTIVES

- To maintain the average number of working days to compile monthly financial statements at 5.
- To receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 17th consecutive year.

EXPENDITURES

	ACTUAL 00-01	ACTUAL 01-02	BUDGET 02-03	ESTIMATED 02-03	PROPOSED 03-04
Personnel Services	739,097	828,191	910,488	897,173	980,522
Materials & Supplies	21,282	19,436	37,832	37,832	32,698
Contractual Services	103,077	164,536	252,051	229,699	157,732
Other	0	2,392	0	0	0
Capital Outlay	12,632	7,904	2,400	2,400	0
TOTAL	876,088	1,022,459	1,202,771	1,167,104	1,170,952

FULL TIME EQUIVALENTS (FTE)

	ACTUAL 00-01	ACTUAL 01-02	APPROVED BUDGET 02-03	AMENDED BUDGET 02-03	PROPOSED 03-04
TOTAL	19.6	19.6	19.6	19.6	20.6

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PERFORMANCE MEASURES (ACCOUNTING)

	ACTUAL 00-01	ACTUAL 01-02	ESTIMATED 02-03	PROPOSED 03-04
Workload Measures				
Inputs				
Number of full-time equivalent employees (FTE) - accountants	9	9	9	10
Outputs				
Number of financial reports prepared	1,006	1,037	1,057	1,078
Number of budget amendments reviewed and prepared	2,174	1,923	1,961	2,000
Number of adjusting journal entries	7,816	7,378	7,600	7,752
Number of accounts payable adjustments	827	964	983	1,002
Number of encumbrance entries	923	843	860	877
Number of transfer entries	316	252	257	262
Number of purchase requisitions approved	19,182	19,803	20,200	20,604
Number of budget fund summaries completed	79	50	50	50
Number of ACH debits and credits reviewed and coded	1,692	1,742	1,795	1,849
Number of fixed assets entered into fixed asset system	2,040	1,982	991	1,011
Number of fixed assets tagged	798	617	308	314
Number of accounting purchase orders monitored	178	160	111	135
Number of grants monitored	154	167	172	175
Number of financial status reports completed for grants	238	257	265	270
Number of requests for payments submitted for grants	742	801	825	841
Efficiency Measures				
Number of financial reports prepared per accountant	112	115	117	108
Number of budget amendments reviewed and prepared per accountant	242	214	218	200
Number of adjusting journal entries per accountant	869	820	844	775
Number of accounts payable adjustments per accountant	91	107	109	100

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PERFORMANCE MEASURES (CONTINUED)

	ACTUAL 00-01	ACTUAL 01-02	ESTIMATED 02-03	PROPOSED 03-04
Efficiency Measures (Continued)				
Number of encumbrance entries per accountant	102	94	96	88
Number of transfer entries per accountant	35	28	29	26
Number of purchase requisitions approved per accountant	2,131	2,200	2,244	2,060
Number of budget fund summaries completed per accountant	9	5	5	5
Number of ACH debits and credits reviewed and coded per accountant	188	194	199	185
Number of fixed assets entered into fixed asset system per accountant	227	220	110	101
Number of fixed assets tagged per accountant (1 only)	89	69	34	31
Number of accounting purchase orders monitored per accountant	20	18	12	14
Number of grants monitored per accountant	17	19	19	18
Number of financial status reports completed for grants per accountant	26	29	29	27
Number of requests for payments submitted to grants per accountant	82	89	92	84
Effectiveness Measures				
Average number of working days to compile monthly financial statements	5	5	5	5
Number of consecutive years receiving the Certificate of Achievement for Excellence in Financial Reporting	14	15	16	17

- (1) Reduction due elimination of online transfers.
- (2) Reduction due to change of Fixed Asset Policy asset threshold.

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PERFORMANCE MEASURES (ACCOUNTING SUPPORT STAFF)

	ACTUAL 00-01	ACTUAL 01-02	ESTIMATED 02-03	PROPOSED 03-04
Workload Measures				
Inputs				
Number of full-time equivalent employees (FTE) – support staff only	5	5	5	5
Outputs				
Checks processed for deposit	1,771	1,790	1,825	1,862
Total transactions processed for landfill invoices	31,158	11,766	0	0
Cash policy violations issued	782	530	478	487
Cash policy trainings for departments	12	14	16	18
Bank reconciliations	48	66	72	72
Wire transfers processed	304	279	281	286
Number of ACH debits and credits processed	1,692	1,742	1,795	1,849
Daily cash receipts audited, entered, and filed	13,667	13,940	14,219	14,503
Efficiency Measures				
Checks processed for deposit per employee	354	358	365	372
Total transactions processed for landfill invoices per employee	6,232	2,353	0	0
Cash policy violations issued per employee	156	106	96	97
Bank reconciliations per employee	10	13	14	14

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PERFORMANCE MEASURES (CONTINUED)

	ACTUAL 00-01	ACTUAL 01-02	ESTIMATED 02-03	PROPOSED 03-04
Efficiency Measures (Continued)				
Wire transfers processed per employee	61	56	56	57
Number of ACH debits and credits processed per employee	338	348	359	370
Daily cash receipts audited, entered, and filed per employee	2,733	2,788	2,844	2,901

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PERFORMANCE MEASURES (PAYROLL)

	ACTUAL 00-01	ACTUAL 01-02	ESTIMATED 02-03	PROPOSED 03-04
Workload Measures				
Inputs				
Number of full-time equivalent employees (FTE) – payroll	3	3	3	3
Outputs				
Number of payroll checks processed	34,063	33,525	31,664	25,000
Number of payroll direct deposits processed	19,676	22,020	25,992	32,000
Number of corrections submitted for processing	619	860	800	700
Number of payroll training attendees	160	75	65	60
Number of employees utilizing automated time and attendance system	1,056	1,120	1,170	1,200
Number of final and retro payments	248	347	350	400
Number of serious illness and workers comp adjustments	603	627	600	600
Number of manual, voided, and replacement checks per employee	135	230	193	200
Number of automated time cards reviewed for compliance	N/A	N/A	N/A	1,040
Efficiency Measures				
Number of payroll checks deposits processed per fte	11,354	11,175	10,555	8,333
Number of payroll direct deposits processed per fte	6,559	7,340	8,664	10,667
Number of corrections submitted for processing per fte	206	287	267	233
Number of payroll training attendees per fte	53	25	22	20
Number of employees utilizing automated time and attendance system per fte	352	373	390	400
Number of final and retro payments per fte	83	116	117	133
Number of serious illness and workers comp adjustments per fte	201	209	200	200
Number of manual, voided, and replacement checks per fte	45	77	64	67
Number of automated time cards reviewed for compliance per fte	N/A	N/A	N/A	347
Effectiveness Measures				
% payroll compliance (annual average) from Internal Audit	93.00%	97.0%	97.0%	97.0%
Payroll comments in letter to management from External Auditors	None	None	None	None

FUND NUMBER	101 GENERAL FUND
DEPARTMENT NUMBER	19 FINANCIAL SERVICES
DIVISION NUMBER	20 PURCHASING

MISSION

Maintain necessary level of goods & services in accordance with state statutes and city council directives.

GOALS

- Purchase goods and services at lowest most responsible cost.
- Utilize automated purchasing program.
- Encourage local vendors to participate in City's competitive bidding process.

OBJECTIVES

- To increase the percentage of requisitions processed within one day to 60%.

EXPENDITURES

	ACTUAL 00-01	ACTUAL 01-02	BUDGET 02-03	ESTIMATED 02-03	PROPOSED 03-04
Personnel Services	231,587	251,021	264,791	265,942	289,392
Materials & Supplies	2,442	3,111	4,830	1,537	4,930
Contractual Services	14,553	13,366	21,001	19,864	20,242
Capital Outlay	1,422	3,174	0	0	0
TOTAL	250,004	270,672	290,622	287,343	314,564

FULL TIME EQUIVALENTS (FTE)

	ACTUAL 00-01	ACTUAL 01-02	APPROVED BUDGET 02-03	AMENDED PROPOSED 02-03	PROPOSED 03-04
TOTAL	5.2	5.2	5.2	5.2	5.2

FUND NUMBER	101 GENERAL FUND
DEPARTMENT NUMBER	19 FINANCIAL SERVICES
DIVISION NUMBER	20 PURCHASING

PERFORMANCE MEASURES

	ACTUAL 00-01	ACTUAL 01-02	ESTIMATED 02-03	PROPOSED 03-04
Workload Measures				
<i>Inputs</i>				
Number of full-time equivalent employees (FTE)	5.2	5.2	5.2	5.2
<i>Outputs</i>				
Number of requisitions processed	20,188	18,042	18,000	17,500
Number of requisitions processed within one day	10,094	9,020	10,500	10,500
Number of requisitions processed within two to three days	5,047	4,510	3,750	3,550
Number of requisitions processed after three days	5,047	4,510	3,750	3,550
Efficiency Measures				
Number of requisitions processed per FTE	4,038	3,608	3,600	3,500
Effectiveness Measures				
% of requisitions processed within one day	50%	50%	58%	60%
% of requisitions processed within two-three days	25%	25%	21%	20%
% of requisitions processed after three days	25%	25%	21%	20%

FUND NUMBER	101 GENERAL FUND
DEPARTMENT NUMBER	19 FINANCIAL SERVICES
DIVISION NUMBER	60 ACCOUNTS PAYABLE

MISSION

Generate all cash disbursements in a timely manner for all City departments.

GOALS

- Assure accounts payable compliance with policies and procedures.
- Process cash disbursements.
- Keep accounts current.
- Maintain good credit rating.
- Design time schedules for contracts and vendor payments.

EXPENDITURES

	ACTUAL 00-01	ACTUAL 01-02	BUDGET 02-03	ESTIMATED 02-03	PROPOSED 03-04
Personnel Services	204,499	205,637	219,512	219,302	238,756
Materials & Supplies	3,824	5,000	5,969	6,117	6,000
Contractual Services	16,780	13,627	16,782	16,633	17,115
Capital Outlay	0	789	0	0	0
TOTAL	225,103	225,053	242,263	242,052	261,871

FULL TIME EQUIVALENTS (FTE)

	ACTUAL 00-01	ACTUAL 01-02	APPROVED BUDGET 02-03	AMENDED BUDGET 02-03	PROPOSED 03-04
TOTAL	6.20	6.20	6.20	6.20	6.20

FUND NUMBER	101 GENERAL FUND
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DIVISION NUMBER	60 ACCOUNTS PAYABLE

PERFORMANCE MEASURES

	ACTUAL 00-01	ACTUAL 01-02	ESTIMATED 02-03	PROPOSED 03-04
Workload Measures				
<i>Inputs</i>				
Number of full-time equivalent employees (FTE)	6.20	6.20	6.20	6.20
<i>Outputs</i>				
Number of invoices received	200,000	207,000	210,000	212,500
Number of invoices set-up for payment within 30 days	170,000	172,500	185,000	185,000
Number of invoices remaining open for 60 or more days	30,000	30,100	25,000	30,000
Number of checks issued	34,000	34,600	35,000	35,500
Efficiency Measures				
Number of invoices received and set-up for payment per FTE	32,259	33,389	33,871	34,274
Effectiveness Measures				
% of invoices paid within 30 days of invoice date	85%	85%	88%	87%
% of invoices remaining open for 60 or more days	15%	15%	12%	14%